

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2017-2018)
(Budget Report for Fiscal Year 2018-2019)

District: RIO HONDO

District Code: 880

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer



Date



District Superintendent



Date

Contact: Yulian Ligioso

(562) 463-7099

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2018. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 880

Name: RIO HONDO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Activities AC 6800 - 7390	
Academic Salaries					
Instructional Salaries					
Contract or Regular	1100	12,753,998	12,787,091	1,874	12,788,965
Other	1300	13,897,669	14,366,542	2,259	14,368,801
Total Instructional Salaries		26,651,667	27,153,633	4,133	27,157,766
Non-Instructional Salaries					
Contract or Regular	1200		6,236,677	5,914	6,242,591
Other	1400		471,546		471,546
Total Non-Instructional Salaries		0	6,708,223	5,914	6,714,137
Total Academic Salaries		26,651,667	33,861,856	10,047	33,871,903
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		10,686,197	298,631	10,984,828
Other	2300		777,897	3,593	781,490
Total Non-Instructional Salaries		0	11,464,094	302,224	11,766,318
Instructional Aides					
Regular Status	2200	1,546,177	1,589,540		1,589,540
Other	2400	529,573	529,573		529,573
Total Instructional Aides		2,075,750	2,119,113	0	2,119,113
Total Classified Salaries		2,075,750	13,583,207	302,224	13,885,431
Employee Benefits	3000	15,108,894	24,725,398	175,490	24,900,888
Supplies and Materials	4000		761,724	7,391	769,115
Other Operating Expenses	5000	112,604	6,850,361	122,045	6,972,406
Equipment Replacement	6420		11,472		11,472
Total Expenditures Prior to Exclusions		43,948,915	79,794,018	617,197	80,411,215

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 880

Name: RIO HONDO

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	3,552,214	3,552,214		3,552,214
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,699,779		1,699,779
Objects to Exclude	Object Code				
Rents and Leases	5060		27,758		27,758
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000	1,280,987	1,280,987		1,280,987
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		328,039		328,039
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	328,039	0	328,039
Other Operating Expenses and Services	5000		310,356		310,356

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 880

Name: RIO HONDO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300		49,310		49,310
Equipment	6400				
Equipment - Additional	6410		48,192		48,192
Equipment - Replacement	6420				0
Total Equipment		0	48,192	0	48,192
Total Capital Outlay		0	97,502	0	97,502
Other Outgo	7000				0
Total Exclusions		4,833,201	7,296,635	0	7,296,635
Total for ECS 84362, 50% Law		39,115,714	72,497,383	617,197	73,114,580
Percent of CEE (Instructional Salary Cost / Total CEE)		53.95%	100.00%		
50% of Current Expense of Education			36,248,692		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		39,115,714	72,497,383	617,197	73,114,580
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		43,948,915	79,794,018	617,197	80,411,215
Capital Expenditures	6000	60,499	482,491		482,491
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		44,009,414	80,276,509	617,197	80,893,706

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

Governmental Funds Group
 10 General Fund — Combined
 (Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 880

Name: RIO HONDO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	26,458,062	10,312,021	36,770,083
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	3,200		3,200
Investments (at cost)	9120			0
Accounts Receivable	9130	1,226,785	4,019,093	5,245,878
Due from Other Funds	9140	91,063		91,063
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	59,332		59,332
Prepaid Items	9220	46,267	64,342	110,609
TOTAL ASSETS		27,884,709	14,395,456	42,280,165
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,939,482	643,057	8,582,539
Accrued Salaries and Wages Payable	9520	9,499,040	2,320,486	11,819,526
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	16,000		16,000
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,622,249	8,060,667	12,682,916
TOTAL LIABILITIES		22,076,771	11,024,210	33,100,981

For Year Ended June 30, 2018

District ID: 880

Name: RIO HONDO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713		10,678	10,678
Reserve for Encumbrances Debit	9714	8,375		8,375
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		8,375	10,678	19,053
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754		3,360,568	3,360,568
Total Designated Fund Balance		0	3,360,568	3,360,568
Uncommitted Fund Balance	9790	5,816,313		5,816,313
TOTAL FUND EQUITY		5,824,688	3,371,246	9,195,934
TOTAL LIABILITIES AND FUND EQUITY		27,901,459	14,395,456	42,296,915

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 880

Name: RIO HONDO

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113	8,367,658		
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		8,367,658	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 880

Name: RIO HONDO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	8,367,658		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		8,367,658	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		8,367,658	0	0
TOTAL LIABILITIES AND FUND EQUITY		8,367,658	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 880

Name: RIO HONDO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			1,159,984		4,435,420	
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			3,885		24,533	
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			3,721			
TOTAL ASSETS		0	0	1,167,590	0	4,459,953	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			17,213			
Accrued Salaries and Wages Payable	9520			359,356			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	376,569	0	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 880

Name: RIO HONDO

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	4,459,953	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	4,459,953	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	791,021	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	791,021	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	791,021	0	4,459,953	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,167,590	0	4,459,953	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 880

Name: RIO HONDO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	22,631,552	21,266,166	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	4,079,477	118,442	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		26,711,029	21,384,608	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,629,003	181,253	
Accrued Salaries and Wages Payable	9520	212		
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	2,854,782		
TOTAL LIABILITIES		4,483,997	181,253	0

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	22,227,032	21,203,355	
Total Designated Fund Balance		22,227,032	21,203,355	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		22,227,032	21,203,355	0
TOTAL LIABILITIES AND FUND EQUITY		26,711,029	21,384,608	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 880

Name: RIO HONDO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 880

Name: RIO HONDO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 880

Name: RIO HONDO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 880

Name: RIO HONDO

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	32,466,710	399,848
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	190,517	2,211
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		32,657,227	402,059

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 880

Name: RIO HONDO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	17,657,227	402,059
Total Designated Fund Balance		17,657,227	402,059
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		17,657,227	402,059
TOTAL LIABILITIES AND FUND EQUITY		32,657,227	402,059

COMBINED BALANCE SHEET

61 Self-Insurance Fund

69 Other Internal Service Fund

For Year Ended June 30, 2018

District ID: 880

Name: RIO HONDO

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	15,000,000	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		15,000,000	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	15,000,000	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 880

Name: RIO HONDO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112								
Cash With Fiscal Agents	9113	472,043			1,058,660				916,709
Revolving Cash Accounts	9114								
Investments (at cost)	9120							35,075,676	
Accounts Receivable	9130	240			800,944				29,360
Due from Other Funds	9140	16,500							
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		488,783	0	0	1,859,604	0	0	35,075,676	946,069

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 880

Name: RIO HONDO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	147,541			796,114				869,501
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		147,541	0	0	796,114	0	0	0	869,501
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	147,541	0	0	796,114	0	0	0	869,501

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 880

Name: RIO HONDO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752				1,063,490			35,075,676	
Committed Fund Balance	9753								
Assigned Fund Balance	9754	341,242							76,568
Total Designated Fund Balance		341,242	0	0	1,063,490	0	0	35,075,676	76,568
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		341,242	0	0	1,063,490	0	0	35,075,676	76,568
TOTAL LIABILITIES AND FUND EQUITY		488,783	0	0	1,859,604	0	0	35,075,676	946,069

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 880

Name: RIO HONDO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120	472,876		472,876
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		562,705	562,705
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190		1,146,648	1,146,648
Total Federal Revenues	8100	472,876	1,709,353	2,182,229
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	1,409,085		1,409,085
State General Apportionment	8612	47,662,328		47,662,328
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,802,913	1,802,913
Disabled Students Programs and Services(DSPS)	8623		1,004,145	1,004,145
Temporary Assistance for Needy Families (TANF)	8624		71,976	71,976
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		455,295	455,295
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		12,794,799	12,794,799

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 880

Name: RIO HONDO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	9,588,210		9,588,210
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	36,242		36,242
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,016,884	776,718	2,793,602
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,849,519	336,538	3,186,057
Total State Revenues	8600	63,562,268	17,242,384	80,804,652

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 880

Name: RIO HONDO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	5,867,607		5,867,607
Tax Allocation, Supplemental Roll	8812	164,243		164,243
Tax Allocation, Unsecured Roll	8813	131,687		131,687
Prior Years Taxes	8816	203,264		203,264
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	100,078		100,078
Redevelopment Agency Funds - Residual	8819	792,049		792,049
Redevelopment Agency Funds - Asset Liquidation	8819.1	48,876		48,876
Contributions, Gifts, Grants, and Endowments	8820		24,197	24,197
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	27,275	91,622	118,897
Sales and Commissions	8840			0
Rentals and Leases	8850	130,340		130,340
Interest and Investment Income	8860	469,518	78,223	547,741
Student Fees and Charges	8870			
Community Services Classes	8872	42,143		42,143
Dormitory	8873			0
Enrollment	8874	4,421,191		4,421,191
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		650,885	650,885
Instructional Materials Fees and Sales of Materials	8877	316,694		316,694
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	699,700		699,700
Parking Services and Public Transportation	8881		684,121	684,121
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	1,392,675	97,818	1,490,493
Total Local Revenues	8800	14,807,340	1,626,866	16,434,206
Total Revenues		78,842,484	20,578,603	99,421,087

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 880

Name: RIO HONDO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#			0
Total Other Financing Sources	8900	0	0	0
Total Revenues and Other Financing Sources		78,842,484	20,578,603	99,421,087

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 880

Name: RIO HONDO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,282,649		10,653	23,715		1,317,017
Business and Management	0500	1,130,436		145,404	14,253		1,290,093
Communications	0600	1,203,799		1,410	23,464		1,228,673
Computer and Information Science	0700	752,311		14,147	83,006		849,464
Education	0800	2,896,229	142,211	193,327	42,108		3,273,875
Engineering and Related Industrial Technology	0900	2,206,044	4,751	1,368,853	193,673		3,773,321
Fine and Applied Arts	1000	3,169,342	2,462	51,403	33,532		3,256,739
Foreign language	1100	1,115,308			436		1,115,744
Health	1200	2,453,494	117,084	378,351	2,015		2,950,944
Consumer Education And Home Economics	1300	782,200		6	2,065		784,271
Law	1400	67,165	94,168	9,370			170,703
Humanities(Letters)	1500	5,171,135	77,542	30,556	1,751		5,280,984
Library Science	1600						0
Mathematics	1700	5,155,609	248,118	92,407	130,868		5,627,002
Military Studies	1800						0
Physical Sciences	1900	1,520,638		88,013	31,910		1,640,561
Psychology	2000	680,736			327		681,063
Public Affairs and Services	2100	4,504,721	57,698	508,773	175,022		5,246,214
Social Sciences	2200	2,763,602	9,881	44,288	19,943		2,837,714
Cpmmercial Services	3000						0
Interdisciplinary Studies	4900	3,005,915	302,205	95,801	38,696		3,442,617
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	344,578	7,593,038				7,937,616
Sub-Total Instructional Activites		40,205,911	8,649,158	3,032,762	816,784		52,704,615
Total Expenditures for GF Activities*		40,674,561	45,203,614	11,305,065	1,515,485	2,576,069	101,274,794

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 880

Name: RIO HONDO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010	9,366	4,216,346	63,841	571		4,290,124
Course and Curriculum Development	6020	3,557	92,381	11,966			107,904
Academic / Faculty Senate	6030		425,076	4,641			429,717
Other Instructional Administration & Governance	6090		34,435	2,294			36,729
Total Instructional Admin. & Governance		12,923	4,768,238	82,742	571	0	4,864,474
Instructional Support Services	6100						
Learning Center	6110	92,250	187,338	22,451	2,231		304,270
Library	6120		1,608,007	176,888	51,811		1,836,706
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		2,082,837	1,045,024	273,815		3,401,676
Other Instructional Support Services	6190		141,149	30,430	433		172,012
Total Instructional Support Services		92,250	4,019,331	1,274,793	328,290	0	5,714,664
Admissions and Records	6200		1,628,660	35,586			1,664,246
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	69,503	4,058,728	209,034	2,349		4,339,614
Matriculation and Student Assessment	6320	112,348	379,713	20,653			512,714
Transfer Programs	6330		357,329	77,879			435,208
Career Guidance	6340		535,679	60,083	6,151		601,913
Other Student Counseling and Guidance	6390		199,081	18,647			217,728
Total Student Counseling and Guidance		181,851	5,530,530	386,296	8,500	0	6,107,177

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 880

Name: RIO HONDO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410			130,461			130,461
Disabled Student Programs and Services (DSPS)	6420	142,530	1,114,209	7,814	18,889		1,283,442
Extended Opportunity Programs and Services (EOPS)	6430		1,321,842	46,145			1,367,987
Health Services	6440	2,689	317,214	109,506			429,409
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,252,411	50,760			1,303,171
Job Placement Services	6470						0
Veterans Services	6480		734	4,391	7,197		12,322
Miscellaneous Student Services	6490	13,815	3,260,042	586,002	235,119		4,094,978
Total Other Student Services		159,034	7,266,452	935,079	261,205	0	8,621,770
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,294,070	762,183	38,459		2,094,712
Custodial Services	6530		1,487,310	3,819	14,421		1,505,550
Grounds Maintenance and Repairs	6550		583,034	60,131	7,769		650,934
Utilities	6570			1,766,798			1,766,798
Other Operations and Maintenance of Plant	6590				12,418		12,418
Total Operation and Maintenance of Plant	6500	0	3,364,414	2,592,931	73,067	0	6,030,412
Planning, Policymaking and Coordinations	6600	3,539	2,130,241	350,872	17,907		2,502,559

* California Work Opportunity and Responsibility to Kids (CalWORKs).

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 880

Name: RIO HONDO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		737,821	172,154	5,615		915,590
Fiscal Operations	6720		2,545,552	739,521	1,115		3,286,188
Human Resources Management	6730		68,266	157,278			225,544
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,457,974				2,457,974
Staff Development	6750	14,749	421,030	508,443			944,222
Staff Diversity	6760		18,708	10,798			29,506
Logistical Services	6770		805,852	322,598	856		1,129,306
Management Information Systems	6780						0
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	14,749	7,055,203	1,910,792	7,586	0	8,988,330
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	4,134	132,345	122,615			259,094
Community Use of Facilities	6830						0
Economic Development	6840	170	1,200	3,487			4,857
Other Community Services & Economic Development	6890						0
Total Community Services	6800	4,304	133,545	126,102	0	0	263,951

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 880

Name: RIO HONDO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920			206	1,107		1,313
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		227,017	558,380			785,397
Student and Co-Curricular Activities	6960		390,863	18,424	468		409,755
Student Housing	6970						0
Other Ancillary Services	6990		165				165
Total Ancillary Services	6900	0	618,045	577,010	1,575	0	1,196,630
Auxiliary Operations	7000						
Contract Education	7010		39,797	100			39,897
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	39,797	100	0	0	39,897

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 880

Name: RIO HONDO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					500,000	500,000
Student Aid	7320					2,076,069	2,076,069
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,576,069	2,576,069
Sub-Total Non-Instructional Activites		468,650	36,554,456	8,272,303	698,701	2,576,069	48,570,179
Total Expenditures General Fund: activities *		40,674,561	45,203,614	11,305,065	1,515,485	2,576,069	101,274,794

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIO HONDO

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$127,394,100
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	12,327.00		
	2. 2017-2018 Second Period Actual FTES	12,185.00		
	3. 2017-2018 Population change factor (C2/C1)	0.9885		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$130,550,665
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$130,550,665
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$130,550,665
II	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			65,530,000
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			37,000
C.	Local Property taxes			6,400,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			30,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2018-2019 Appropriations Subject to Limit			\$71,997,000

For Actual Year: 2017-2018

Budget Year: 2018-2019

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	472,876		1,709,353	2,344,000	2,182,229	2,344,000
State Revenues	8600	63,562,268	71,329,000	17,242,384	25,954,000	80,804,652	97,283,000
Local Revenues	8800	14,807,340	15,027,100	1,626,866	1,508,000	16,434,206	16,535,100
Total Revenues		78,842,484	86,356,100	20,578,603	29,806,000	99,421,087	116,162,100
EXPENDITURES:							
Academic Salaries	1000	33,871,903	36,210,000	4,828,406	5,798,000	38,700,309	42,008,000
Classified Salaries	2000	13,885,434	15,500,000	4,474,268	5,979,000	18,359,702	21,479,000
Employee Benefits	3000	24,900,887	24,242,000	3,917,277	6,613,000	28,818,164	30,855,000
Supplies and Materials	4000	769,113	1,150,000	682,751	1,350,000	1,451,864	2,500,000
Other Operating Expenses and Services	5000	6,972,405	8,583,000	2,880,796	5,241,000	9,853,201	13,824,000
Capital Outlay	6000	482,491	520,000	1,032,994	1,929,000	1,515,485	2,449,000
Total Expenditures		80,882,233	86,205,000	17,816,492	26,910,000	98,698,725	113,115,000
Excess /(Deficiency) of Revenues over Expenditures		(2,039,749)	151,100	2,762,111	2,896,000	722,362	3,047,100
Other Financing Sources	8900					0	0
Other Outgo	7000	507,377	510,000	2,068,692	2,896,000	2,576,069	3,406,000
Net Increase/(Decrease) in Fund Balance		(2,547,126)	(358,900)	693,419	0	(1,853,707)	(358,900)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	8,363,439	5,816,313	2,667,149	3,360,568	11,030,588	9,176,881
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	8,363,439		2,667,149		11,030,588	
Ending Fund Balance, June 30		5,816,313	5,457,413	3,360,568	3,360,568	9,176,881	8,817,981

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2017-2018

Budget Year: 2018-2019

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600	83,211					
Local Revenues	8800	10,162,885					
Total Revenues		10,246,096	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	5,600,000					
Debt Interest and Other Service Charges	7120	4,320,101					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	9,920,101	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(9,920,101)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		325,995	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	8,041,663	8,367,658		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,041,663		0		0	
Ending Fund Balance, June 30		8,367,658	8,367,658	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					262,965	265,000
Local Revenues	8800					134,807	505,700
Total Income		0	0	0	0	397,772	770,700
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					523,347	560,000
Employee Benefits	3000					266,780	332,000
Supplies and Materials	4000					37,453	40,000
Other Operating Expenses and Services	5000					22,073	30,000
Capital Outlay	6000					1,180	
Total Expenditures		0	0	0	0	850,833	962,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(453,061)	(191,300)
Other Financing Sources	8900					500,000	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	46,939	(191,300)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	744,082	791,021
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		744,082	
Ending Fund Balance, June 30		0	0	0	0	791,021	599,721

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			68,789	70,000		
Total Income		0	0	68,789	70,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000				100,000		
Capital Outlay	6000						
Total Expenditures		0	0	0	100,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	68,789	(30,000)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	68,789	(30,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	4,391,164	4,459,953		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		4,391,164		0	
Ending Fund Balance, June 30		0	0	4,459,953	4,429,953	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	6,569,390	12,635,000				
Local Revenues	8800	639,439	750,000	337,056	350,000		
Total Income		7,208,829	13,385,000	337,056	350,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	14,107		1,170			
Other Operating Expenses and Services	5000	1,431,402	2,785,000	520,497	600,000		
Capital Outlay	6000	7,059,325	12,000,000	322,060	400,000		
Total Expenditures		8,504,834	14,785,000	843,727	1,000,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(1,296,005)	(1,400,000)	(506,671)	(650,000)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,296,005)	(1,400,000)	(506,671)	(650,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	23,523,037	22,227,032	21,710,027	21,203,356		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	23,523,037		21,710,027		0	
Ending Fund Balance, June 30		22,227,032	20,827,032	21,203,356	20,553,356	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

For Actual Year 2017-2018

Budget Year: 2018-2019

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	18,651,053	1,695,000	6,201	5,000		
Other Financing Sources	8900						
Total Income		18,651,053	1,695,000	6,201	5,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	15,009,645	2,010,000				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		15,009,645	2,010,000	0	0		
Net Profit or Loss		3,641,408	(315,000)	6,201	5,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		3,641,408	(315,000)	6,201	5,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	14,015,819	17,657,227	395,858	402,059		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	14,015,819		395,858			
Ending Fund Balance, June 30		17,657,227	17,342,227	402,059	407,059		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	205,159	207,000				
Total Income		205,159	207,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	47,500	47,500				
Employee Benefits	3000	2,500	2,500				
Supplies and Materials	4000	15	2,350				
Other Operating Expenses and Services	5000	121,319	133,000				
Capital Outlay	6000						
Total Expenditures		171,334	185,350	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		33,825	21,650	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		33,825	21,650	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	307,417	341,242		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	307,417		0		0	
Ending Fund Balance, June 30		341,242	362,892	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	19,946,077	20,410,000				
State Revenues	8600	3,449,522	3,900,000				
Local Revenues	8800	88	80,000				
Total Income		23,395,687	24,390,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	23,205,349	24,500,000				
Capital Outlay	6000						
Total Expenditures		23,205,349	24,500,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		190,338	(110,000)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		190,338	(110,000)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	873,151	1,063,489		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	873,151			0		0
Ending Fund Balance, June 30		1,063,489	953,489	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			323,495	341,000
Total Income		0	0	323,495	341,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			345,529	387,600
Capital Outlay	6000				
Total Expenditures		0	0	345,529	387,600
Excess /(Deficiency) of Revenues over Expenditures		0	0	(22,034)	(46,600)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	(22,034)	(46,600)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	0	0	98,602	76,568
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		98,602	
Ending Fund Balance, June 30		0	0	76,568	29,968

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 880

Name: RIO HONDO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	500,000

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Actual Report
L10 GENERAL FUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 880

Name: RIO HONDO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,016,884			776,718	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000	1,280,987			1,280,987		1,280,987
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	309,274	18,765		328,039	269,641	597,680
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		309,274	18,765	0	328,039	269,641	597,680
Other Operating Expenses and Services	5000	264,665	45,691		310,356	405,074	715,430
Capital Outlay	6000						
Library Books	6300		49,310		49,310	102,003	151,313
Equipment	6400						
Equipment - Additional	6410	44,202	3,990		48,192		48,192
Equipment - Replacement	6420				0		0
Total Capital Outlay		44,202	53,300	0	97,502	102,003	199,505
Other Outgo	7000				0		0
Total Expenditures		1,899,128	117,756	0	2,016,884	776,718	2,793,602
Ending Balance					0	0	0

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
 Lottery Budget Report
 L10 GENERAL FUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 880

Name: RIO HONDO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681			2,100,000		700,000	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000	1,155,000			1,155,000		1,155,000
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	294,000			294,000		294,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		294,000	0	0	294,000	0	294,000
Other Operating Expenses and Services	5000	525,000	42,000		567,000	700,000	1,267,000
Capital Outlay	6000						
Library Books	6300		42,000		42,000		42,000
Equipment	6400						
Equipment - Additional	6410	42,000			42,000		42,000
Equipment - Replacement	6420				0		0
Total Capital Outlay		42,000	42,000	0	84,000		84,000
Other Outgo	7000				0		0
Total Expenditures		2,016,000	84,000	0	2,100,000	700,000	2,800,000
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year 2017-2018

District ID: 880

Name: RIO HONDO

EPA Revenue	9,588,210
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	9,588,210	0	0	9,588,210
TOTAL		9,588,210	0	0	9,588,210

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 880

Name: RIO HONDO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	3,547,742	1,842,898	5,390,640	N/A	N/A
2016-17	4,191,757	2,270,696	6,462,453	1,071,813	19.88%
2017-18	4,993,122	2,599,595	7,592,717	1,130,264	17.49%
2018-19	6,137,610	3,303,795	9,441,405	1,848,688	24.35%
2019-20	6,835,066	3,612,391	10,447,457	1,006,052	10.66%
2020-21	7,200,759	3,703,155	10,903,914	456,457	4.37%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

The district has a process to fairly estimate expenditures and incorporate such in our fiscal planning. The following factors are taken into consideration: a. Number of employees subject to each retirement system. b. Increase in salaries for each category of employee. c. Increase in rates by STRS & PERS.